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*Attorneys for Court-Appointed Receiver R. Wayne Klein*

**UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH  
CENTRAL DIVISION**

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

NATIONAL NOTE OF UTAH, LC, a Utah  
Limited Liability Company and WAYNE  
LaMAR PALMER, and individual,

Defendants.

**FOURTEENTH INTERIM FEE  
APPLICATION FOR RECEIVER  
AND RECEIVER'S PROFESSIONALS  
FOR SERVICES RENDERED FROM  
OCTOBER 1, 2017 THROUGH  
DECEMBER 31, 2017**

2:12-cv-00591-BSJ

The Honorable Bruce S. Jenkins

In accordance with the *Order Appointing Receiver and Staying Litigation* (the “Receivership Order”),<sup>1</sup> R. Wayne Klein, the Court-Appointed Receiver (the “Receiver”) of National Note of Utah, LC (“National Note” or “NNU”), as well as certain subsidiaries and entities affiliated with National Note, and the assets of Wayne LaMar Palmer (“Palmer”), collectively, the “Receivership Entities” hereby submits this Fourteenth Interim “Fee Application,” seeking approval by the Court of fees and expenses incurred by the Receiver, the Receiver’s forensic accountants, Klein and Associates, PLLC (“Klein and Associates”), and the Receiver’s legal counsel, Dorsey & Whitney LLP (“Dorsey”), for the period of October 1, 2017 through December

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<sup>1</sup> Docket No. 9.

31, 2017 (the “Application Period”), and authorization to pay all authorized fees and expenses from unencumbered funds of the Receivership Estate. The Receiver and Klein and Associates are seeking approval of fees in the total amount of \$10,727.50, and Dorsey is seeking approval of fees in the total amount of \$47,526.48 and expense reimbursement in the amount of \$1,373.40.

This Fee Application was provided to the United States Securities and Exchange Commission (“SEC”) for review, comment and objection prior to filing. The SEC has reviewed the Fee Application and the Receiver understands that there is no objection by the SEC to relief sought herein.

In support hereof, the Receiver states as follows.

#### **I. BACKGROUND**

1. On June 25, 2012, this case was commenced by the SEC against Defendants Palmer and National Note in this Court. The SEC alleged, among other things, that Defendants Palmer and National Note engaged in securities fraud and operated a scheme that took over \$100 million from more than 600 investors.

2. The SEC filed several *ex parte* motions on June 25, 2012, all of which were granted by the Court. In particular, the Court entered the Receivership Order, appointing the Receiver and authorizing the Receiver to employ professionals to assist him with his duties.<sup>2</sup>

3. Upon his appointment, and in accordance with the Receivership Order, the Receiver employed the Dorsey as his legal counsel and Klein and Associates as his forensic accountants, and such retention was approved by the Court.<sup>3</sup> Neither the Receiver nor any of his professionals

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<sup>2</sup> Receivership Order ¶ 58.

<sup>3</sup> Docket No. 14 (Order Authorizing Receiver to Employ Professionals).

have entered into an any agreement, written or oral, express or implied, with any person or entity concerning the amount of compensation paid or to be paid from the Receivership Estate, or any sharing thereof.

4. On December 9, 2013, the Court entered an Order approving the Receiver's first *Interim Fee Application for Receiver and Receiver's Professionals for Services Rendered from June 25, 2012 Through December 31, 2012*,<sup>4</sup> allowing and authorizing payment of \$320,914.50 to Klein & Associates, and \$103,730.75 to Dorsey for fees and services rendered during the applicable period, and payment of \$38,841.94 to Klein & Associates, and \$1,599.82 to Dorsey for reimbursement of out of pocket expenses for the same period. These fees and costs have been paid by the Receiver as allowed pursuant to the Court's Order.

5. On July 9, 2014 the Court entered an Order approving the Receiver's *Second Interim Fee Application for Receiver and Receiver's Professionals for Services Rendered from January 1, 2013 Through June 30, 2013*,<sup>5</sup> allowing and authorizing payment of \$354,736.80 in fees for services to Klein & Associates, and \$254,457.25 to Dorsey for fees for services rendered during the applicable period, and payment of \$3,659.48 to Klein & Associates, and \$12,089.48 to Dorsey for reimbursement of out of pocket expenses for the same period. These fees and costs have been paid by the Receiver as allowed pursuant to the Court's Order.

6. On December 4, 2014 the Court entered an Order approving the Receiver's *Third Interim Fee Application for Receiver and Receiver's Professionals for Services Rendered from*

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<sup>4</sup> Docket No. 555.

<sup>5</sup> Docket No. 697.

*July 1, 2013 Through December 31, 2013*,<sup>6</sup> allowing \$311,939.60 in fees for services to Klein & Associates, and \$301,985.50 to Dorsey for fees for services rendered during the applicable period, and payment of \$17,244.36 to Dorsey for reimbursement of out of pocket expenses for the same period. The Order authorized the Receiver to pay all fees and expenses, except that 20% of all allowed fees were to be held back pending further order of the Court. These fees and costs (excepting the holdback amounts) have been paid by the Receiver as allowed pursuant to the Court's Order. The held back fees are being separately held by the Receiver.

7. On August 28, 2015 the Court entered an Order approving the Receiver's *Fourth Interim Fee Application for Receiver and Receiver's Professionals for Services Rendered from January 1, 2014 Through December 31, 2014*,<sup>7</sup> allowing \$351,829.00 in fees for services to Klein & Associates, and \$431,164.50 to Dorsey for fees for services rendered during the applicable period, and payment of \$30,149.94 to Dorsey for reimbursement of out of pocket expenses for the same period. The Order authorized the Receiver to pay all fees and expenses, and these amounts have been paid.

8. On November 12, 2015, the Court entered an Order approving the Receiver's *Fifth Interim Fee Application for Receiver and Receiver's Professionals for Services Rendered from January 1, 2015 Through June 30, 2015*,<sup>8</sup> allowing \$125,790.50 in fees for services to Klein & Associates, and \$254,063.50 to Dorsey for fees for services rendered during the applicable period, and payment of \$14,354.36 to Dorsey for reimbursement of out of pocket expenses for the same

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<sup>6</sup> Docket No. 828.

<sup>7</sup> Docket No. 954.

<sup>8</sup> Docket No. 1013.

period. The Order authorized the Receiver to pay all fees and expenses, and these amounts have been paid.

9. On March 14, 2016, the Court entered an Order approving the Receiver's *Sixth Interim Fee Application for Receiver and Receiver's Professionals for Services Rendered from July 1, 2015 Through September 30, 2015* as modified,<sup>9</sup> allowing \$51,867.50 in fees for services to Klein & Associates, and \$65,240.00 to Dorsey for fees for services rendered during the applicable period, and payment of \$8,760.30 to Dorsey for reimbursement of out of pocket expenses for the same period. The Order authorized the Receiver to pay all fees and expenses, and these amounts have been paid.

10. On June 14, 2016, the Court entered an Order approving the Receiver's *Seventh Interim Fee Application for Receiver and Receiver's Professionals for Services Rendered from October 1, 2015 Through March 31, 2016* as modified,<sup>10</sup> allowing \$129,552.50 in fees for services to Klein & Associates, and \$180,037.13 to Dorsey for fees for services rendered during the applicable period, and out of pocket expenses for the same period. The Order authorized the Receiver to pay all fees and expenses, and these amounts have been paid.

11. On November 8, 2016, the Court entered an Order approving the Receiver's *Eighth Interim Fee Application for Receiver and Receiver's Professionals for Services Rendered from April 1, 2016 Through June 30, 2016 As Modified*,<sup>11</sup> allowing \$39,770.00 in fees for services to Klein & Associates, and \$103,176.75 to Dorsey for fees for services rendered during the applicable

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<sup>9</sup> Docket No. 1055.

<sup>10</sup> Docket No. 1168.

<sup>11</sup> Docket No. 1230.

period, and payment of \$1,762.92 to Dorsey for reimbursement of out of pocket expenses for the same period. The Order authorized the Receiver to pay all fees and expenses, and these amounts have been paid.

12. On December 13, 2016, the Court entered an Order approving the Receiver's *Ninth Interim Fee Application for Receiver and Receiver's Professionals for Services Rendered from July 1, 2016 Through September 30, 2016*,<sup>12</sup> allowing \$24,565.00 in fees for services to Klein & Associates, and \$48,101.92 to Dorsey for fees for services rendered during the applicable period, and payment of \$1,025.42 to Dorsey for reimbursement of out of pocket expenses for the same period. The Order authorized the Receiver to pay all fees and expenses, and these amounts have been paid.

13. On March 2, 2017, the Court entered an Order approving the Receiver's *Tenth Interim Fee Application for Receiver and Receiver's Professionals for Services Rendered from October 1, 2016 Through December 31, 2016*,<sup>13</sup> allowing \$16,325.00 in fees for services to Klein & Associates, and \$38,557.50 to Dorsey for fees for services rendered during the applicable period, and payment of \$711.33 to Dorsey for reimbursement of out of pocket expenses for the same period. The Order authorized the Receiver to pay all fees and expenses, and these amounts have been paid.

14. On June 1, 2017, the Court entered an Order approving the Receiver's *Eleventh Interim Fee Application for Receiver and Receiver's Professionals for Services Rendered from*

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<sup>12</sup> Docket No. 1236.

<sup>13</sup> Docket No. 1264.

*January 1, 2017 Through March 31, 2017*,<sup>14</sup> allowing \$13,505.00 in fees for services to Klein & Associates, and \$30,025.75 to Dorsey for fees for services rendered during the applicable period, and payment of \$515.94 to Dorsey for reimbursement of out of pocket expenses for the same period. The Order authorized the Receiver to pay all fees and expenses, and these amounts have been paid.

15. On September 12, 2017, the Court entered an Order approving the Receiver's *Twelfth Interim Fee Application for Receiver and Receiver's Professionals for Services Rendered from April 1, 2017 Through June 30, 2017*,<sup>15</sup> allowing \$12,207.50 in fees for services to Klein & Associates, and \$60,594.00 to Dorsey for fees for services rendered during the applicable period, and payment of \$290.00 to Dorsey for reimbursement of out of pocket expenses for the same period. The Order authorized the Receiver to pay all fees and expenses, and these amounts have been paid.

16. On January 17, 2018, the Court entered an Order approving the Receiver's *Thirteenth Interim Fee Application for Receiver and Receiver's Professionals for Services Rendered from July 1, 2017 Through September 30, 2017*,<sup>16</sup> allowing \$9,898.00 in fees for services to Klein & Associates, and \$13,237.50 to Dorsey for fees for services rendered during the applicable period, and payment of \$108.75 to Dorsey for reimbursement of out of pocket expenses for the same period. The Order authorized the Receiver to pay all fees and expenses, and these amounts have been paid.

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<sup>14</sup> Docket No. 1264.

<sup>15</sup> Docket No. 1314.

<sup>16</sup> Docket No. 1342.

17. During the present Application Period, the Receiver and his professionals have provided actual and necessary services for the benefit of the Receivership Estate which are set forth in greater detail below. The Receiver respectfully submits that the fees and expenses requested in the Fee Application are reasonable and should be approved.

18. As noted above, the Receiver submitted the Fee Application to the SEC for review, comment and objection prior to filing. The SEC has reviewed the Fee Application and informed the Receiver that it has no objection to the fees and expenses requested herein.

## II. SERVICES PERFORMED

19. To date, the Receiver has filed the following reports with the Court: *Initial Report and Liquidation Plan*, which includes a status report for the period of June 25, 2012 through September 30, 2012;<sup>17</sup> *Second Status Report* for the period of October 1, 2012 through December 31, 2012;<sup>18</sup> *Third Status Report* for the period of January 1, 2013 through March 31, 2013;<sup>19</sup> *Fourth Status Report* for the period of April 1, 2013 through June 30, 2013;<sup>20</sup> *Fifth Status Report* for the period of July 1, 2013 through September 30, 2013;<sup>21</sup> *Sixth Status Report* for the period of October 1, 2013 through December 31, 2013;<sup>22</sup> *Seventh Status Report* for the period of January 1, 2014

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<sup>17</sup> Docket No. 73.

<sup>18</sup> Docket No. 170.

<sup>19</sup> Docket No. 288.

<sup>20</sup> Docket No. 408.

<sup>21</sup> Docket No. 510.

<sup>22</sup> Docket No. 598.



through March 31, 2014;<sup>23</sup> *Eighth Status Report* for the period of April 1, 2014 through June 30, 2014;<sup>24</sup> *Ninth Status Report* for the period of July 1, 2014 to September 30, 2014;<sup>25</sup> *Tenth Status Report* for the period of October 1, 2014 to December 31, 2014;<sup>26</sup> *Eleventh Status Report* for the period of January 1, 2015 to March 31, 2015;<sup>27</sup> the *Twelfth Status Report* for the period of April 1, 2015 to June 30, 2015;<sup>28</sup> the *Thirteenth Status Report* for the period of July 1, 2015 to September 30, 2015;<sup>29</sup> the *Fourteenth Status Report* for the period of October 1, 2015 through December 31, 2015;<sup>30</sup> the *Fifteenth Status Report* for the period of January 1, 2016 through March 31, 2016;<sup>31</sup> the *Sixteenth Status Report* for the period of April 1, 2016 through June 30, 2016;<sup>32</sup> the *Seventeenth Status Report* for the period of July 1, 2016 through September 30, 2016;<sup>33</sup> the *Eighteenth Status Report* for the period of October 1, 2016 through December 31, 2016; the *Nineteenth Status Report* for the period of January 1, 2017 through March 31, 2017; the *Twentieth*

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<sup>23</sup> Docket No. 639.

<sup>24</sup> Docket No. 710.

<sup>25</sup> Docket No. 808.

<sup>26</sup> Docket No. 889.

<sup>27</sup> Docket No. 955.

<sup>28</sup> Docket No. 979.

<sup>29</sup> Docket No. 1045.

<sup>30</sup> Docket No. 1070.

<sup>31</sup> Docket No. 1127.

<sup>32</sup> Docket No. 1177.

<sup>33</sup> Docket No. 1216.

*Status Report* for the period of April 1, 2017 through June 30, 2017;<sup>34</sup> the *Twenty-First Status Report* for the period of July 1, 2017 through September 30, 2017;<sup>35</sup> and the Twenty-Second Status Report for the period of October 1, 2017 through December 31, 2017 (the “Twenty-Second Status Report”).<sup>36</sup> These Status Reports provide a comprehensive description of the services performed by the Receiver and his professionals and are incorporated herein by reference.

20. The efforts of the Receiver and his professionals giving rise to the fees and costs incurred during and requested for this Application Period are detailed in the Twenty-Second Status Report, which is incorporated herein by reference.

21. In general, during the Application Period, the Receiver and his professionals primarily provided services related to the following:

A. ABI Appeal: As the Court is aware, two holders of a few remaining “Assignments of Beneficial Interest” (“ABIs”) recorded against property of the Receivership Estate filed an appeal in the United States Court of Appeals of the Tenth Circuit of this Court’s order and judgment invalidating their ABIs. Significant work on this appeal was required during the Application Period inasmuch as the Tenth Circuit requested additional briefing from the parties related to its jurisdiction over the appeal, and counsel prepared for and attended oral argument at the Tenth Circuit. Furthermore, after argument, the Tenth Circuit remanded the matter to this Court, and the Receiver’s counsel attended to preparing a brief in response to the appellants’ motion under Federal Rule of Civil

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<sup>34</sup> Docket No. 1307.

<sup>35</sup> Docket No. 1324.

<sup>36</sup> Docket No. 1343.

Procedure 60.

B. Disposition of Assets: The Receiver and his professionals attended to all aspects of disposing of personal and real property assets during the Application Period. Efforts in this regard are focused on minimizing expense while maximizing the value of the Receivership Estate. During the Application Period, the Receiver's primary work in this area related to work on the sale of the remaining "Expressway Business Park" properties, including attending hearings on the motion seeking approval of this sale, and attending to issues related to the auctioning and sale of the property and closing of the sale. The Receiver also attended to matters related to one of lots in the "Elkhorn Meadows" subdivision and to the remaining property left in Minnesota, including sale negotiations, communications with potential buyers and parties in interest, and preparation of papers seeking approval of the sale. Finally, the Receiver worked on obtaining appointment of an appraiser for the "Deer Meadows" property so that he can most effectively market it for sale.

C. Asset Recovery: The Receiver and his professionals have continued to provide services in recovering assets of the Receivership Estate. During the Application Period, this work has included conducting investigations related to judgment collection, executing on and collecting on a handful of judgments and defaulted settlement agreements. This work is ongoing.

E. Administration of the Receivership Estate: The Receiver and his professionals have incurred fees and expenses in administering other aspects of the Receivership Estate, including at least the following: preparing and filing necessary reports

with the Court; maintaining bank accounts and books and records of the Receivership Estate; receiving funds; making payments necessary to preserve assets; communicating with investors and others; responding to investor inquiries; and, when requested, providing information to relevant governmental authorities.

22. Through the actual and necessary work of the Receiver and his professionals, the Receiver has provided considerable benefit to the Receivership Estate.

### **III. BANK ACCOUNTS OF THE RECEIVERSHIP ESTATE**

23. The Receivership Estate currently has two bank accounts, designated as an "Operating Account" and a "Real Estate Account". The Operating Account holds funds that are free and clear of any interests, and as of December 31, 2017, this Account had a balance in the total amount of \$962,706.55. The Real Estate Account holds the net sale proceeds that have been obtained from the liquidation of real property against which liens or ABIs have been recorded and which are subject to the ABI Appeal, and as of December 31, 2017, this Account had a balance in the total amount of \$1,433,410.14. Pursuant to the Court's *Order Approving the Receiver's Third Interim Fee Application for Receiver and Receiver's Professionals for Services Rendered from July 1, 2013 Through December 31, 2013*,<sup>37</sup> the Receiver has established a separate savings account tied to the Operating Account in which he is holding 20% of the approved professional fees incurred by him and his counsel. Money to open this account was transferred from the Operating Account. This account had a December 31, 2017 balance of \$122,971.35.

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<sup>37</sup> Docket No. 828.

24. If the Court approves this Fee Application, the Receiver would pay the approved fees and expenses from the Operating Account. Given the amount requested, the Operating Account has sufficient funds to pay these fees and expenses.

#### IV. REQUEST FOR COURT APPROVAL OF FEES AND EXPENSES

##### The Receivership Order and Request

25. The Receivership Order provides, in relevant part, that:

59. The Receiver and Retained Personnel are entitled to reasonable compensation and expense reimbursement from the Receivership Estates as described in the “Billing Instructions for Receivers in Civil Actions Commenced by the U.S. Securities and Exchange Commission” (the “Billing Instructions”) agreed to by the Receiver. Such compensation shall require the prior approval of the Court.

60. Within forty-five (45) days after the end of each calendar quarter, the Receiver and Retained Personnel shall apply to the Court for compensation and expense reimbursement from the Receivership Estate (the “Quarterly Fee Applications”). At least thirty (30) days prior to filing each Quarterly Fee Application with the Court, the Receiver will serve upon counsel for the Commission a complete copy of the proposed Application, together with all exhibits and relevant billing information in a format to be provided by Commission staff.

61. All Quarterly Fee Applications will be interim and will be subject to cost benefit and final reviews at the close of the receivership. . . .

62. Quarterly Fee Applications may be subject to a holdback in the amount of 20% of the amount of fees and expenses for each application filed with the Court. . . .<sup>38</sup>

26. The Receiver now respectfully requests that the Court enter an Order approving on an interim basis and authorizing payment from the Receivership Estate of the reasonable

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<sup>38</sup> Receivership Order ¶¶ 5-6.

compensation and expenses outlined herein for the Application Period in the amounts set forth below.

Summary of Supporting Exhibits

27. This Fee Application is supported by the following documents:

- **Exhibit A** includes summaries of the fees incurred for each of the billing matters:
  - Exhibit A-1 contains a summary of the fees of the Receiver and Klein & Associates; and
  - Exhibit A-2 contains a summary of Dorsey's fees and expenses, with corresponding cross references to the relevant portion of Exhibit B-2 that contains more detailed time records.
- **Exhibit B** includes detailed invoices setting forth the contemporaneous time records of services performed by the Receiver and Dorsey:
  - Exhibit B-1 contains the Receiver and his firm's invoices; and
  - Exhibit B-2 contains Dorsey's invoices for each matter opened with its contemporaneous time records as follows:
    - Exhibit B2-A: Case Administration – time billed to this matter includes legal services rendered in assisting the Receiver with his administration of the Receivership Estate.
    - Exhibit B2-B: Asset Disposition – time billed to this matter includes all legal services rendered in relation to the disposition of property of the Receivership Estate.

- Exhibit B2-C: Asset Analysis and Recovery – time billed to this matter includes legal services rendered to assist the Receiver in his analysis and recovery of assets of the Receivership Estate, including analysis of claims, negotiation of settlement agreements, investigation, execution and collection of judgments, and services to assist the Receiver in enforcing defaulted settlement agreements.
- Exhibit B2-D: ABI Appeal – time billed to this matters includes legal services rendered to assist the Receiver with the ABI appeal.
- Exhibit C includes detail of actual out of pocket expenses incurred by Dorsey. All expenses for which reimbursement is sought are actual and necessary expenses that were incurred by Dorsey on behalf of the Receivership Estate. None of the expenses are billed at a premium, but rather are billed at Dorsey's actual cost.

Summary of Fees and Expenses and Voluntary Reductions

28. The fees and out-of-pocket expenses requested are summarized as follows:

	RECEIVER AND KLEIN AND ASSOCIATES	DORSEY
Fees	\$10,727.50	\$52,979.50 (\$5,453.02)-voluntary reduction \$47,526.48
Expenses	\$0.00	\$1,412.85 (\$ 39.45)-voluntary reduction \$1,373.40
<b>TOTAL</b>	\$10,727.50	\$48,899.88

29. The amounts requested include voluntary reductions made by the respective professionals in an exercise of their billing judgment. Reductions are summarized as follows:

A. The Receiver and the staff of Klein & Associates actually billed 48.9 hours during the Application Period, which does not include an additional 6.3 hours of time which is not being billed, amounting to \$1,417.50 in fees in unbilled time. See Exhibit A-1. The Receiver and Klein & Associates thus have made voluntary reductions in the total amount of \$1,417.50.

B. In an exercise of its billing judgment, Dorsey has voluntarily reduced its actual billed fees and expenses in the total amount of \$5,492.47. See Exhibit A-2. This reduction does not include the additional unbilled time of Ms. Hunt, which in many instances, has not been billed to oversee aspects of this case.

#### Miscellaneous Issues

30. The SEC has not requested a holdback of fees and expenses in this case. The Receiver respectfully submits that a further holdback of fees is not appropriate in this case because the Receiver and his professionals have voluntarily waived a significant amount of fees that were actually earned, a waiver has not been requested by the SEC, and the Receiver and his professionals already have deferred payment of significant amounts of their actual and necessary fees and expenses.

31. The Receiver and his professionals understand that the authorization and payment of fees and expenses is interim in nature. All fees and expenses allowed on an interim basis will be subject to final review at the close of the case and the discharge of the Receiver when the Receiver files a final accounting and final fee application.

32. The amounts paid to Klein and Associates, PLLC for the work of the Receiver and his staff are not the rates actually paid to the Receiver and his staff. The billed rates are higher than



the amounts actually paid to the Receiver and his staff as the billed rates also cover operating expenses, overhead, non-billed work, and employee-related expenses.

33. In compliance with ¶ 60 of the Receivership Order, the Fee Application, including the invoices in Exhibit B and Exhibit C, were provided to the SEC and after review and comment, the SEC has no objection to the fees and expenses requested.


#### V. CONCLUSION

34. The Receiver respectfully submits this Fee Application and requests that the Court enter an Order approving the actual and necessary fees and expenses incurred on behalf of and for the benefit of the Receivership Estate. For all of the reasons stated, the Receiver submits that he and his professionals have provided a significant benefit to the Receivership Estate.

35. There are sufficient funds in the Operating Account to pay the fees and expenses requested herein.<sup>39</sup>

36. Thus, the Receiver respectfully requests that the Court enter an Order approving this Fee Application, allowing the fees and expenses requested herein, and authorizing the Receiver's payment of the same. The Receiver and Klein and Associates are seeking approval of fees in the total amount of \$10,727.50, and Dorsey is seeking approval of fees in the total amount of \$47,526.48 and expense reimbursement in the total amount of \$1,373.40.

DATED this 23<sup>rd</sup> day of February, 2018.

  
R. Wayne Klein  
Receiver

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<sup>39</sup> See *supra* Part III.

**DORSEY & WHITNEY LLP**

/s/ Peggy Hunt

Peggy Hunt

*Attorneys for the Receiver*

**CERTIFICATE OF SERVICE**

I hereby certify that the above **FOURTEENTH INTERIM FEE APPLICATION FOR RECEIVER AND RECEIVER'S PROFESSIONALS FOR SERVICES RENDERED FROM OCTOBER 1, 2017 THROUGH DECEMBER 31, 2017** was filed with the Court on this 23<sup>rd</sup> day of February, 2018, and served via ECF on all parties who have requested notice in this case.

/s/ Candy Long

# EXHIBIT A-1

<b>KLEIN ASSOCIATES</b>						
October 1, 2017 to December 31, 2017						
<b>TIME SUMMARY: NATIONAL NOTE OF UTAH</b>						
<b>Worker</b>	<b>Hours Not Billed</b>	<b>Rate</b>	<b>Unbilled Value</b>	<b>Hours Billed</b>	<b>Billed Rate</b>	<b>Billed Amount</b>
J. Shupe	0.0	100.00	0.00	2.2	100.00	220.00
W. Klein	6.3	225.00	1,417.50	46.7	225.00	10,507.50
<b>Total</b>	<b>6.3</b>		<b>1,417.50</b>	<b>48.9</b>		<b>10,727.50</b>
<b>Unreimbursed Expenses</b>		<b>0.00</b>				
<b>Total Hours</b>		<b>55.20</b>		<b>Value: billed + unbilled</b>		<b>12,145.00</b>
<b>Amount of Request</b>		<b>10,727.50</b>				

# EXHIBIT A-2

**Wayne Client As Receiver (Client #492728)**  
**Fees Worked October 1, 2017 - December 31, 2017**

<b>Matter #</b>	<b>Matter Description</b>	<b>Tworkdol</b>	<b>Write Off</b>	<b>Tbilldol</b>	<b>Exhibit</b>
492728-00001	National Note of Utah	2,389.00	(774.00)	1,615.00	B2-A
492728-00003	Asset Disposition	4,174.00	-	4,174.00	B2-B
492728-00005	Asset Analysis and Recovery	2,926.50	-	2,926.50	B2-C
492728-00134	ABI Complaint	43,490.00	(4,679.02)	38,810.98	B2-D
	<b>Total</b>	<b>52,979.50</b>	<b>(5,453.02)</b>	<b>47,526.48</b>	
492728-00013	Costs	1,412.85	(39.45)	1,373.40	C

# EXHIBIT B-1



National Note of Utah, LLC						
Time Detail for Receiver and Klein & Associates						
October 1, 2017 to December 31, 2017						
Date	Worker	Hours	Rate	Amount	Description	Category
10/2/2017	WK	0.1	0.00	0.00	Reconcile bank statements. (Time not billed.)	Forensic Analysis
10/3/2017	WK	0.1	225.00	22.50	Research information on distributions, relay to FBI with copy of spreadsheets.	Litigation
10/4/2017	WK	0.9	225.00	202.50	Review subpoena and lawsuit against receivership estate and Wilton Battles by lender; send to Dorsey with explanation; research property value; research law firm that filed suit, send email with copy of order appointing receiver, request stay of litigation.	Asset Analysis and Recovery
10/5/2017	WK	2.2	225.00	495.00	Find dates of key events during quarter; prepare summary of financial information; revise schedule of real estate assets; prepare report, finish first draft.	Status Report
10/6/2017	WK	0.5	225.00	112.50	Revise and edit report, send to P. Hunt for review.	Status Report
10/9/2017	JS	0.2	100.00	20.00	Post on website: Amended motion to sell Expressway land.	Case Administration
10/10/2017	WK	0.6	225.00	135.00	Read inquiry from Sanchez on her not getting amount she was due; research payments to her; send explanation and copies of court order and exhibits showing she was paid all amounts approved by Court.	Claim Administration
10/11/2017	WK	0.2	225.00	45.00	Call with J. Van Ry on HOA dues owed on undeveloped land, whether HOA can deny access to land.	Asset Disposition
10/11/2017	WK	0.3	0.00	0.00	Inspect Elkhorn property in Malad. (Time not billed.)	Asset Disposition
10/12/2017	WK	1.9	225.00	427.50	Prepare for hearing; hearing on motion to sell Expressway; discussions with J. Wiest (1.2); set auction date, revise notice of auction, send for publication (.2); call with L. Smith at Expressway HOA on property sale, sinkhole on receivership property, and what property is included in obligation to pay HOA dues (.5).	Asset Disposition
10/12/2017	WK	0.6	225.00	135.00	Research PACER to find new date for criminal restitution hearing, notify J. Van Ry & V. Bills; respond to FBI; call with Van Ry (.4); call with FBI on status of restitution hearing, other related investigations (.2).	Litigation
10/12/2017	WK	0.3	225.00	67.50	Review inquiry from K. Holgate, research payments to her, call with Holgate on documents she needs to show her losses (.2); find summary of Holgate transactions, send to Holgate.	Claim Administration
10/12/2017	JS	0.5	100.00	50.00	Prepare SFAR form for third quarter.	Status Report

10/13/2017	WK	0.4	225.00	90.00	Call with Illinois attorney H. Cato on pending foreclosure action on property of W. Battles (on which Receivership has 3rd position lien); notes of call.	Asset Analysis and Recovery
10/16/2017	WK	1.6	225.00	360.00	Get order approving Expressway auction, send to bidders, brokers--with explanation (.6); call with owner of Outback Fire on land hazards, trash depth, EPA status (.2); prepare summary for web site, send for posting (.2); emails with Dorsey on serving lien holders; research files to identify parties who have expressed interest previously, send information on property and auction (.5); notes of call with Outback Fire (.1).	Asset Disposition
10/17/2017	WK	0.2	225.00	45.00	Call with M. Atkinson on increase in economic activity in Malad area, possible offers for property; notes of call; call with L. Smith at Expressway that planned auction includes 20 building lots.	Asset Disposition
10/17/2017	WK	0.2	0.00	0.00	Call with V. Bills on restitution hearing, how amount is calculated, sentencing guidelines. (Time not billed.)	Litigation
10/19/2017	WK	0.3	0.00	0.00	Research financial databases searching for owners of certain NNU notes at request of FBI, send inquiry to J. Shupe. (Time not billed.)	Litigation
10/22/2017	JS	0.6	100.00	60.00	Post on website order approving auction of Expressway land; include auction procedures, notice of auction, motion for sale.	Case Administration
10/12/2017	JS	0.3	100.00	30.00	Research records of promissory notes, identify owners of promissory note with partial information provided by FBI; check claims email inquiries.	Litigation
10/23/2017	WK	0.5	225.00	112.50	Review results of research by J. Shupe on notes identified by FBI; find documents on receivership interactions with M. Memmott, MC Realty, Impact; send to FBI.	Litigation
10/23/2017	WK	0.2	225.00	45.00	Review inquiry from J. Fletcher; research her transactions; send website link, court order on distributions, and status report; respond to P. Hunt.	Claim Administration
10/25/2017	WK	0.4	225.00	90.00	Call with M. Atkinson on tentative offer for lot 25, discuss price and consent to granting access to county road (.1); research appraised values, calculate average value and price necessary to satisfy statute (.3).	Asset Disposition
10/26/2017	WK	0.3	225.00	67.50	Research transactions with E. Rogala, respond with status of appeal, limitation on ability to distribute property proceeds, future distributions.	Claim Administration
10/31/2017	WK	1.6	225.00	360.00	Review offer for Elkhorn #25, review appraisals, call with broker: create addendum to offer, send to broker (.6); send documents and background information to Dorsey for their preparation of motion for sale (.2); call with broker, revise addendum, send new version (.2); read letter from Expressway attorney on access to roads for buyer of Expressway land, respond; send information on auction (.6).	Asset Disposition
11/1/2017	WK	0.4	225.00	90.00	Research Elkhorn tax information, listing agreement; receive signed addendum from buyer, send to Dorsey (.2); respond to attorney for Expressway owners association, send purchase and auction information (.2).	Asset Disposition

11/1/2017	WK	0.9	225.00	202.50	Read information from Dorsey and Tenth Circuit on new appeal briefing needed; read emails from appellant; research ABI claims, create spreadsheet; send proofs of claim; send response to Dorsey with instructions on content of supplemental brief.	Asset Analysis and Recovery
11/1/2017	WK	0.3	225.00	67.50	Review P. Hunt changes to status report; research amount of judgments; create redline; sign SFAR, send to Dorsey.	Status Report
11/2/2017	WK	1.8	225.00	405.00	Call with Outback Fire on bidding procedures (.1); gather, send information on bid deposit and bid procedures; prepare acknowledgement forms, send to Outback (1.6); call with M. Atkinson on responding to inquiry about selling Elkhorn open area (.1).	Asset Disposition
11/2/2017	WK	0.1	225.00	22.50	Review invoices from collection attorney for Cousins, McKenna, Blakeslee; research prior payments, respond to attorney, pay invoices.	Asset Analysis and Recovery
11/2/2017	WK	0.1	225.00	22.50	Reconcile bank statements for five accounts.	Forensic Analysis
11/3/2017	WK	0.8	225.00	180.00	Read title report for Elkhorn #25, send to Dorsey, respond to broker (.1); get signed acknowledgment from Expressway bidder, notify other bidders (.1); read draft motion for sale of Elkhorn #25, publication notice, proposed order, declaration; create redlines of 3 documents; sign and send revised documents to Dorsey for filing (.6).	Asset Disposition
11/3/2017	WK	0.1	0.00	0.00	Receive, deposit settlement checks; update tracking log. (Time not billed.)	Asset Analysis and Recovery
11/6/2017	WK	1.4	225.00	315.00	Respond to D. Adams on Expressway bid; send forms to qualify for bidding (.3); email other potential bidders to remind of bid deadline (.2); meet with D. Adams on Expressway, get deposit check and signed agreement on auction; give information on use of owners association roads; update financial logs (.8); send auction information to Sabin Electric (.1).	Asset Disposition
11/6/2017	WK	0.3	225.00	67.50	Research inquiry from L. Tuxon and her participation in future distributions; respond to her inquiry.	Claim Administration
11/7/2017	WK	0.4	225.00	90.00	Call with broker for additional interested bidder, send information on auction (.2); call with broker on what documents to sign, information available to buyer and limits on contingencies (.2).	Asset Disposition
11/8/2017	WK	0.8	225.00	180.00	Call with broker for Patterson Family Ent. On Expressway bid procedures, building plan and drawings, piers (.1); gather and send documents to broker on appraisals, trash depths, wetlands, Sp. Fork ordinance, OA letter (.4); call with broker on property identification information (.1); revise auction bid procedures (.1); get filed motion for Elkhorn #25, send to broker, send summary for web posting (.1).	Asset Disposition

11/8/2017	WK	0.4	225.00	90.00	Read correspondence between Dorsey and ABI holders on appeal; review draft brief, create redline; send redline with comments to Dorsey.	Litigation
11/8/2017	WK	0.2	225.00	45.00	Review final status report, sign and send for filing.	Status Report
11/9/2017	WK	0.2	225.00	45.00	Call with David Barton on status of case, status of criminal case, future distributions (.1); get filed status report, send summary for web posting (.1).	Case Administration
11/9/2017	JS	0.3	100.00	30.00	Post on website: motion for sale of Elkhorn Lot #25, quarterly status report.	Case Administration
11/10/2017	WK	0.1	225.00	22.50	Read draft response to ABI motion to correct record; create redline, send with comments.	Litigation
11/13/2017	WK	1.9	0.00	0.00	Travel to and from Spanish Fork for auction of property. (Time not billed.)	Asset Disposition
11/13/2017	WK	1.9	225.00	427.50	Review auction procedures, gather auction documents (.1); auction of Expressway property; get signed agreement, get additional deposit (1.0); notify Dorsey and brokers of results; email WoodSprings on bid deposit (.3); deposit additional down payment; transfer funds for release of bid deposits by unsuccessful bidders; log transactions in bank spreadsheets; respond to owners association on buyer (.2); gather and send information on Overland Trails property to broker who made inquiry (.1); send information to Dorsey on publishing notice for Elkhorn (.2).	Asset Disposition
11/13/2017	WK	0.1	225.00	22.50	Pay publication invoice; prepare checks for refunds of Expressway deposits.	Forensic Analysis
11/14/2017	WK	0.2	225.00	45.00	Call with Cottonwood Title on Expressway auction, closing arrangements, contact information for buyer.	Asset Disposition
11/14/2017	WK	0.2	225.00	45.00	Call with P. Hunt on strategy for oral argument on ABI appeal.	Litigation
11/15/2017	WK	0.1	225.00	22.50	Call with D. Adams on final auction price; scan and send bid logs.	Asset Disposition
11/15/2017	WK	0.6	225.00	135.00	Call with P. Hunt, get briefing on oral argument at Tenth Circuit (.1); respond to DOJ on amount of Palmer restitution (.5).	Litigation
11/15/2017	WK	0.4	225.00	90.00	Respond to R. Salazar on IRS calculation of IRA amount, future distributions; send copies of prior correspondence.	Claim Administration
12/5/2017	WK	0.3	225.00	67.50	Get order approving publication for Elkhorn #25, review proof of publication language, send confirmation; send summary for web posting; send copies of order to broker.	Asset Disposition
12/5/2017	WK	0.1	0.00	0.00	Review, pay invoice for transcript of ABI evidentiary hearing. (Time not billed.)	Financial
12/5/2017	WK	0.3	225.00	67.50	Research status of criminal case, read minute entries from hearing before Judge Waddoups; create, send notice for web posting of new deadlines; respond to investor inquiries on criminal case.	Case Administration

12/5/2017	WK	0.2	225.00	45.00	Research claim inquiry by E. Murphy; respond with information showing he received and cashed two distribution checks.	Claim Administration
12/6/2017	WK	0.4	225.00	90.00	Emails with P. Hunt on strategy for getting releases of Expressway trust deeds from Evolution & Sessions, authorize letters (.1); review, calculate and pay property tax for Elkhorn Estates (.3).	Asset Disposition
12/6/2017	WK	0.1	225.00	22.50	Reconcile bank statements; log settlement payments received.	Forensic Analysis
12/6/2017	WK	1.0	225.00	225.00	Gather information on properties left to sell, expected net proceeds from Expressway land; send to FBI with responses to questions.	Litigation
12/7/2017	WK	1.5	225.00	337.50	Read title report for Expressway land, inquiries from title company and buyer on Harward lien; send responses to questions with documents re: releases of liens (.8); research, send information to Expressway buyer on environmental investigation done on property (.5); call with NextEra on MN property, send data on prior sales (.2).	Asset Disposition
12/7/2017	WK	0.9	225.00	202.50	Read letter from IRS to investor on tax claim; prepare draft response for claims by M. Salazar.	Case Administration
12/8/2017	WK	0.3	225.00	67.50	Review information from Salazar claim form; revise and send letter to counter IRS claim.	Case Administration
12/8/2017	WK	0.6	225.00	135.00	Read 10th Circuit remand order, transcript of district court evidentiary hearing on ABIs.	Litigation
12/10/2017	JS	0.3	100.00	30.00	Website postings: proposed sale of Elkhorn #25 (.2); update on criminal case status (.1).	Case Administration
12/11/2017	WK	0.1	0.00	0.00	Get publication affidavit for Elkhorn #25, pay publication invoices for Tribune and Idaho Enterprise. (Time not billed.)	Financial Analysis
12/11/2017	WK	0.1	225.00	22.50	Call with two investors on Palmer criminal sentencing dates, new developments.	Litigation
12/12/2017	WK	0.4	225.00	90.00	Call with J. Henlon at Wasatch Environmental re prior environmental work; send copies of documents showing prior work (appraisal, trash depth, Army Corps files) and information on DEQ investigation of adjoining lot.	Asset Disposition
12/13/2017	WK	1.0	225.00	225.00	Contact Westar Equities attorney for payoff amount for Expressway; read Westar trust deed and note, calculate interest owed on note (.4); identify exhibits to motion for sale, send to title company (.3); review draft letters to Sessions, Evolution Holdings, send approval and address information to Dorsey (.3).	Asset Disposition
12/13/2017	WK	0.7	225.00	157.50	Read ABI brief by Olson/Shah; notes of responses to suggest.	Litigation
12/14/2017	WK	0.4	225.00	90.00	Read draft receiver's deed for Expressway, send comments and samples to title company (.2); call with Mary Hoeft re: Minnesota property; notes of call; review publication affidavits for Elkhorn #25, send to Dorsey for filing (.2).	Asset Disposition

12/14/2017	WK	0.2	225.00	45.00	Review payment log, list payments overdue and coming due.	Asset Analysis and Recovery
12/14/2017	WK	0.6	225.00	135.00	Send comments to Dorsey on responding to ABI appeal brief, suggest strategy.	Litigation
12/15/2017	WK	1.5	225.00	337.50	Review revised receiver deeds for Expressway, respond to title company identifying corrections (.2); call with NextEra on framework for agreement on sale of Minnesota property (.3); call with MN broker on commissions (.2); email summary of MN sale to Dorsey, send term sheet summary to parties; notes of calls (.8).	Asset Disposition
12/18/2017	WK	0.8	225.00	180.00	Review, sign and send document to assign Expressway purchase agreement (.1); review information on potential new appraiser and new listing agent for Deer Meadows property, write to listing agent and appraiser sending information and requesting their information (.5); call with law firm to get payoff amount for Expressway, send property information to law firm (.2).	Asset Disposition
12/19/2017	WK	0.1	225.00	22.50	Call with Cory Blunt of NextEra on structure of MN sale.	Asset Disposition
12/19/2017	WK	0.2	225.00	45.00	Research payments from Gray to Old Glory Mint; research information on bankruptcy trustee requesting information on payments.	Financial Analysis
12/20/2017	WK	2.8	225.00	630.00	Conference call with Byron City and NextEra attorneys on structure of purchase agreement, terms of sale, and actions to take (.9); call with Jenkins Bagley law firm on Westar Equities lien, notes of call (.2); send W-9 wiring instructions to Next Era; draft purchase agreement for sale of MN land, send to parties for comments (.9); review information from Duchesne appraiser, send documents to Dorsey to file motion to approve appraiser (.1); attend closing on Expressway land sale (.7).	Asset Disposition
12/20/2017	WK	1.5	0.00	0.00	Travel to and from title company to sign closing documents. (Time not billed.)	Asset Disposition
12/20/2017	WK	0.4	225.00	90.00	Call with L. Levick, attorney for bankruptcy trustee of Gray on transactions with Old Glory; notes of call.	Case Administration
12/22/2017	WK	1.9	225.00	427.50	Read changes to MN purchase agreement recommended by buyer; research terms of receivership order showing Receivership court right to control property in other states; create redline of purchase agreement, send to buyer with comments (1.7); get confirmation that Expressway transaction closed, respond to title company (0.0); call with Duchesne broker on listing Deer Meadows property; notes of call (.2).	Asset Disposition
12/26/2017	WK	0.4	225.00	90.00	Analyze amounts in Real Estate Holding bank account and what liens might apply; verify correct amount is being held in account; create summary of liens and reconciliation of obligations.	Financial Analysis

12/27/2017	WK	1.3	225.00	292.50	Prepare notice of sale results for Expressway; calculate net sales proceeds, send draft notice to Dorsey with comments.	Asset Disposition
12/28/2017	WK	0.2	225.00	45.00	Read, sign new listing agreement for Deer Meadows, send to broker (.1); get release of Sessions lien on Expressway, send payment (.1).	Asset Disposition
12/28/2017	WK	0.2	225.00	45.00	Record Expressway sales proceeds, settlement payments; update settlement log; emails with title company on Expressway closing.	Financial Analysis
12/28/2017	WK	1.7	0.00	0.00	Attempt to deposit settlement check from Expressway (encountered problem because check was payable to Expressway Business Park and Spanish Fork Development, but account is in name of NNU); deliver copies of court order to Wells Fargo, call with bank attorney; request replacement wire from title company, send voided check. (Time not billed.)	Asset Disposition
12/28/2017	WK	0.5	225.00	112.50	Read draft supplemental brief on timeliness of ABI appeal; create redline with changes, send to Dorsey with approval to file.	Litigation
12/29/2017	WK	0.1	225.00	22.50	Send Dorsey changes to Notice of results of property sale; receive filed notice, send summary for web posting.	Asset Disposition
12/29/2017	WK	3.1	225.00	697.50	Preparation of status report (prepare financial analysis, update status of real estate properties, research status of criminal case, research information, draft report language).	Status Report
<b>Total</b>		<b>55.2</b>		<b>10,727.50</b>		

# EXHIBIT B2-A





SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Klein & Associates, PLLC  
724 Sheringham Ct.  
Farmington, UT 84025

January 23, 2018  
Invoice No. \*\*\*\*\*

Client-Matter No.: 492728-00001  
National Note of Utah

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For Legal Services Rendered Through December 31, 2017

**INVOICE TOTAL**

Total For Current Legal Fees	\$2,389.00
Less Voluntary Reduction	(\$774.00)
<b>Total For Current Invoice</b>	<b>\$1,615.00</b>

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

Mailing Instructions:  
Dorsey & Whitney LLP  
P.O. Box 1680  
Minneapolis, MN 55480-1680

Wire Instructions:  
U.S. Bank National Association  
800 Nicollet Mall  
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)  
ABA Routing Number: 091000022  
Account Number: 1047-8339-8282  
Swift Code: USBKUS44IMT

Please make reference to the invoice number

Service charges are based on rates established by Dorsey & Whitney. A schedule of those rates has been provided and is available upon request. Disbursements and service charges, which either have not been received or processed, will appear on a later statement.

ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY



SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Klein & Associates, PLLC  
724 Sheringham Ct.  
Farmington, UT 84025

January 23, 2018  
Invoice No. \*\*\*\*\*

**Client-Matter No: 492728-00001**

**National Note of Utah**

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**For Legal Services Rendered Through December 31, 2017**

10/03/17	M. Hunt	0.30	0.00	Review Dorsey invoices and instructions on same (.3)
10/11/17	S. Goldberg	0.10	37.50	Correspondence re investor question (.1)
10/31/17	M. Hunt	2.10	903.00	Review files on status report, review draft, and revise same (2.1)
11/01/17	M. Hunt	0.40	172.00	Review information for inclusion in status report and correspondence with W. Klein re same (.4)
11/01/17	M. Hunt	1.00	0.00	Finalize exhibits for fee application and draft narrative on same (1.0)
11/07/17	J. Wiest	0.10	29.50	Phone call with B. Kirk (.1)
11/08/17	M. Hunt	0.60	258.00	Finalize status report and correspondence with W. Klein re same; compile exhibits and email to staff on same (.6)
11/09/17	M. Hunt	0.50	215.00	Finalize status report and instructions to staff on filing and service (.5)

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Klein & Associates, PLLC  
Client-Matter No.: 492728-00001  
Invoice No.: \*\*\*\*\*

January 23, 2018  
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11/09/17	M. Hunt	0.50	0.00	Finalize fee application and correspondence with W. Klein re same (.5)
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**Total Hours**                      **5.60**

**Total for Legal Fees**                      **\$2,389.00**

**Less Voluntary Reduction**                      **(\$774.00)**

**Total This Invoice**                      **\$1,615.00**

Service charges are based on rates established by Dorsey & Whitney. A schedule of those rates has been provided and is available upon request. Disbursements and service charges, which either have not been received or processed, will appear on a later statement.

**ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY**

# EXHIBIT B2-B



SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Klein & Associates, PLLC  
724 Sheringham Ct.  
Farmington, UT 84025

January 23, 2018  
Invoice No. \*\*\*\*\*

Client-Matter No.: 492728-00003  
Asset Disposition

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**For Legal Services Rendered Through December 31, 2017**

**INVOICE TOTAL**

Total For Current Legal Fees	\$4,174.00
<b>Total For Current Invoice</b>	<b>\$4,174.00</b>

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

Mailing Instructions:  
Dorsey & Whitney LLP  
P.O. Box 1680  
Minneapolis, MN 55480-1680

Wire Instructions:  
U.S. Bank National Association  
800 Nicollet Mall  
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)  
ABA Routing Number: 091000022  
Account Number: 1047-8339-8282  
Swift Code: USBKUS44IMT

Please make reference to the invoice number

Service charges are based on rates established by Dorsey & Whitney. A schedule of those rates has been provided and is available upon request. Disbursements and service charges, which either have not been received or processed, will appear on a later statement.

ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY



SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Klein & Associates, PLLC  
724 Sheringham Ct.  
Farmington, UT 84025

January 23, 2018  
Invoice No. \*\*\*\*\*

**Client-Matter No: 492728-00003**

**Asset Disposition**

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**For Legal Services Rendered Through December 31, 2017**

10/03/17	J. Wiest	0.10	29.50	Phone call with chambers and follow up on same (.1)
10/11/17	J. Wiest	0.40	118.00	Prepare for hearing on sale of Expressway land (.4)
10/12/17	J. Wiest	2.90	855.50	Review pleadings and prepare for hearing on motion to sell Expressway property (2); attend hearing on motion to sell Expressway property (.9)
10/16/17	J. Wiest	1.10	324.50	Correspondence with W. Klein and P. Hunt (.5); serve notice of auction on parties claiming interest in Expressway property (.6)
10/16/17	M. Hunt	0.20	86.00	Review ecf and correspondence on Expressway sale; brief conference with J. Wiest re same ; correspondence with J. Wiest re service issues (.2)
10/25/17	J. Wiest	0.20	59.00	Correspondence with G. Tobler (.1); correspondence with P. Hunt and W. Klein

Service charges are based on rates established by Dorsey & Whitney. A schedule of those rates has been provided and is available upon request. Disbursements and service charges, which either have not been received or processed, will appear on a later statement.

**ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY**



Klein & Associates, PLLC  
 Client-Matter No.: 492728-00003  
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January 23, 2018

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				(.1)
10/31/17	J. Wiest	0.10	29.50	Correspondence with P. Hunt and W. Klein (.1)
10/31/17	M. Hunt	0.10	43.00	Correspondence re sale of Lot 25 in Malad, and review of email related to expressway sale (.1)
11/02/17	J. Wiest	1.90	560.50	Draft motion for private sale of Elkhorn Lot 25 and related documents (1.8); correspondence with P. Hunt and W. Klein (.1)
11/03/17	M. Hunt	0.40	172.00	Review draft Elkhorn Lot 25 sale papers, and correspondence with W. Klein re same
11/06/17	J. Wiest	1.50	442.50	Finalize and file motion for sale of Elkhorn Lot 25 and proposed order (.5); finalized and file declaration in support of sale motion (.8); finalize and file publication motion regarding sale of Elkhorn Lot 25 (.2)
11/06/17	M. Hunt	0.30	129.00	Review W. Klein comments on Elkhorn lot 25 sale papers and email to same; review email on Expressway auction issues (.3)
11/13/17	J. Wiest	0.10	29.50	Correspondence with W. Klein regarding sale issues (.1)
12/04/17	J. Wiest	0.60	177.00	Correspondence with W. Klein (.2); order publication of sale notice in Salt Lake Tribune and Idaho Enterprise (.4)
12/06/17	J. Wiest	0.10	29.50	Correspondence with P. Hunt and W. Klein regarding sale issues (.1)
12/08/17	J. Wiest	0.40	118.00	Meet with P. Hunt regarding sale issues (.2); phone call with chambers and follow up on same (.2)
12/15/17	M. Hunt	0.20	86.00	Review email from W. Klein re Byron property issues, and respond to same (.2)
12/16/17	J. Wiest	1.10	324.50	Draft and file notice of publication for Elkhorn 25 (.5); draft and file notice of

Service charges are based on rates established by Dorsey & Whitney. A schedule of those rates has been provided and is available upon request. Disbursements and service charges, which either have not been received or processed, will appear on a later statement.

ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY



Klein & Associates, PLLC  
 Client-Matter No.: 492728-00003  
 Invoice No.: \*\*\*\*\*

January 23, 2018  
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				publication for Expressway (.6)
12/19/17	J. Wiest	0.20	59.00	Phone call with chambers and follow up on same regarding hearings (.2)
12/21/17	J. Wiest	0.20	59.00	Draft motion to appoint appraiser for Deer Meadows property (.2)
12/22/17	J. Wiest	0.90	265.50	Draft and file motion to appoint appraiser for Deer Meadows property (.9)
12/29/17	J. Wiest	0.60	177.00	Finalize and file notice of sale results for Expressway Land (.6)

**Total Hours                      13.60**

**Total for Legal Fees                      \$4,174.00**

**Total This Invoice                      \$4,174.00**

Service charges are based on rates established by Dorsey & Whitney. A schedule of those rates has been provided and is available upon request. Disbursements and service charges, which either have not been received or processed, will appear on a later statement.

**ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY**



# EXHIBIT B2-C



SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Klein & Associates, PLLC  
724 Sheringham Ct.  
Farmington, UT 84025

January 23, 2018  
Invoice No. \*\*\*\*\*

Client-Matter No.: 492728-00005  
Asset Analysis and Recovery

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For Legal Services Rendered Through December 31, 2017

**INVOICE TOTAL**

Total For Current Legal Fees	\$2,926.50
<b>Total For Current Invoice</b>	<b>\$2,926.50</b>

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

Mailing Instructions:  
Dorsey & Whitney LLP  
P.O. Box 1680  
Minneapolis, MN 55480-1680

Wire Instructions:  
U.S. Bank National Association  
800 Nicollet Mall  
Minneapolis, MN 55402

(This account is only for Wire/ACH payments)  
ABA Routing Number: 091000022  
Account Number: 1047-8339-8282  
Swift Code: USBKUS44IMT

Please make reference to the invoice number

Service charges are based on rates established by Dorsey & Whitney. A schedule of those rates has been provided and is available upon request. Disbursements and service charges, which either have not been received or processed, will appear on a later statement.

ALL INVOICES ARE DUE 30 DAYS FROM DATE OF INVOICE UNLESS OTHERWISE EXPRESSLY AGREED BY DORSEY & WHITNEY



SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Klein & Associates, PLLC  
724 Sheringham Ct.  
Farmington, UT 84025

January 23, 2018  
Invoice No. \*\*\*\*\*

**Client-Matter No: 492728-00005**

**Asset Analysis and Recovery**

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**For Legal Services Rendered Through December 31, 2017**

10/04/17	M. Hunt	0.30	129.00	Review email from W. Klein re complaint foreclosure complaint against Battles' property, review complaint, and emails to W. Klein re same (.3)
10/12/17	M. Baker	0.30	94.50	Compile information for satisfaction of judgment (.1); correspondence with M. Montoya regarding same (.2)
10/12/17	M. Montoya	0.80	140.00	Prepare satisfaction of judgment to file in State Court (.3); prepare satisfaction of judgment to file in District Court (.2); prepare release of judgment to record with the Salt Lake County Recorder (.2); email correspondence with M. Baker regarding same (.1) (Lovato)
12/06/17	M. Baker	0.30	94.50	Revise, finalize and file satisfaction of judgment and release of judgment lien (.3)
12/06/17	M. Baker	1.20	378.00	Review and analyze status and strategy for collection of remaining judgments (1.2)

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Klein & Associates, PLLC  
 Client-Matter No.: 492728-00005  
 Invoice No.: \*\*\*\*\*

January 23, 2018  
 Page 2

12/06/17	M. Hunt	0.40	172.00	Correspondence with M. Baker re Lovato judgment issues and judgment collection/sale issues (.1); review correspondence from W. Klein on liens against Expressway and correspondence on same (.3)
12/13/17	J. Wiest	4.10	1,209.50	Analysis of facts and draft and letters and releases of liens regarding Expressway property (3.6); correspondence with P. Hunt regarding same (.5)
12/13/17	M. Hunt	0.10	43.00	Review correspondence on Expressway lien issues, and email to J. Wiest on status of strategy on same (.1)
12/13/17	M. Hunt	0.50	215.00	Review draft letters to expressway lien holders demanding lien release and comment on same; correspondence with J. Wiest re service issues on same; conference with J. Wiest re Olson Trust liens and email draft documents to W. Klein for review (.5)
12/14/17	J. Wiest	0.40	118.00	Revise letters to regarding release of liens on Expressway property proceeds (.4)
12/14/17	M. Hunt	0.20	86.00	Finalize lien invalidation demands (.2)
12/15/17	J. Wiest	0.40	118.00	Correspondence with P. Hunt and W. Klein regarding lein issues (.4)
12/27/17	M. Hunt	0.10	43.00	Correspondence with J. Wiest re lien demand letters and need for complaints (.1)
12/28/17	M. Hunt	0.20	86.00	Review voice mail from Evolution Holdings on demand letter and follow up correspondence on same; review release of Sessions lien and email to W. Klein (.2)

**Total Hours 9.30**

**Total for Legal Fees \$2,926.50**

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Klein & Associates, PLLC  
Client-Matter No.: 492728-00005  
Invoice No.: \*\*\*\*\*

January 23, 2018  
Page 3

<b>Total This Invoice</b>	<b>\$2,926.50</b>
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# EXHIBIT B2-D



SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Klein & Associates, PLLC  
724 Sheringham Ct.  
Farmington, UT 84025

January 23, 2018  
Invoice No. \*\*\*\*\*

Client-Matter No.: 492728-00134  
National Note - ABI Complaint

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For Legal Services Rendered Through December 31, 2017

**INVOICE TOTAL**

Total For Current Legal Fees	\$43,490.00
Less Voluntary Reduction	(\$4,679.02)
<b>Total For Current Invoice</b>	<b>\$38,810.98</b>

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Klein & Associates, PLLC  
724 Sheringham Ct.  
Farmington, UT 84025

January 23, 2018  
Invoice No. \*\*\*\*\*

**Client-Matter No: 492728-00134**

**National Note – ABI Complaint**

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**For Legal Services Rendered Through December 31, 2017**

10/30/17	S. Goldberg	0.80	300.00	Review order on supplemental briefing and analyze issues related thereto
10/30/17	M. Hunt	0.30	129.00	Review notice from Tenth Circuit on appeal briefs, and conference with S. Goldberg re same; review email from P. Barton re same (.3)
10/31/17	S. Goldberg	2.20	825.00	Research on Tenth Circuit supplemental briefing issues and correspondence regarding same
10/31/17	M. Hunt	0.30	129.00	Review of correspondence on ABI supplemental brief issues, analysis of same, and email to S. Goldberg re action on same (.3)
11/01/17	S. Goldberg	0.40	150.00	Correspondence with P. Barton re supplemental briefing
11/01/17	M. Hunt	0.30	129.00	Review email drafted by S. Goldberg to W. Klein on appeal issues and analysis of information provided by W. Klein (.3)

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Klein & Associates, PLLC  
 Client-Matter No.: 492728-00134  
 Invoice No.: \*\*\*\*\*

January 23, 2018  
 Page 2

11/05/17	S. Goldberg	1.50	562.50	Draft supplemental brief requested by Tenth Circuit
11/06/17	S. Goldberg	2.80	1,050.00	Draft supplemental brief requested by Tenth Circuit
11/07/17	S. Goldberg	2.40	900.00	Begin outlining argument for appeal hearing
11/07/17	M. Hunt	3.90	1,677.00	Review and revise supplemental brief requested by Tenth Circuit (3.4); review email from P. Barton re Rule 60 motion, analysis and conference with S. Goldberg re same and review S. Goldberg response (.4); email to W. Klein re supplemental brief and P. Barton proposed motion (.1)
11/08/17	S. Goldberg	5.70	2,137.50	Finalize and file supplemental brief (2); work on oral argument outline (3.7)
11/08/17	M. Hunt	0.80	344.00	Review proposed Rule 60 motion and email from P. Barton on Rule 60 issues and follow up response to him on same (.4); review W. Klein's comments on supplemental brief and follow up correspondence (.1); further conferences with S. Goldberg re Rule 60 motion issues and responses to P. Barton (.3)
11/09/17	S. Goldberg	5.10	1,912.50	Draft response to rule 60 motion (.5); prepare oral argument outline (4.6)
11/10/17	S. Goldberg	0.90	337.50	Finalize and file response to rule 60 motion (.7); call with P. Barton (.2)
11/10/17	M. Hunt	0.70	301.00	Initial review of Rule 60 response, and conference with S. Goldberg re procedural problems with Rule 60 motion (.2) ; revise response to rule 60 motion and email to W. Klein re issues with same (.5)
11/12/17	M. Hunt	3.40	1,462.00	Prepare for 10 <sup>th</sup> circuit argument, including reading lower court opinion and briefs (3.4)
11/13/17	S. Goldberg	2.40	900.00	Research and preparation for oral argument

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Klein & Associates, PLLC  
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January 23, 2018  
 Page 3

11/13/17	M. Hunt	7.80	3,354.00	Prepare for oral argument, including conference with S. Goldberg regarding Appellants' reply brief arguments, reading cases cited in the briefs, and revising outline of issues/argument (7.8)
11/14/17	S. Goldberg	4.40	1,404.48	Research in preparation for oral argument (2.2); assist P. Hunt in preparation for oral argument (2.2)
11/14/17	S. Goldberg	4.00	750.00	Travel to Denver for oral argument (Billed ½ time)
11/14/17	M. Hunt	3.00	1,290.00	Finish reading all authorities for oral argument
11/14/17	M. Hunt	3.50	1,505.00	Revise oral argument script to supplement with authorities (1.3); practice oral argument (2.2)
11/14/17	M. Hunt	4.00	860.00	Travel to Denver to attend hearing (4.0) (Billed ½ time)
11/15/17	S. Goldberg	7.50	1,406.25	Attend Tenth Circuit oral argument (3.3); unproductive travel (4.2) (Billed ½ time)
11/15/17	M. Hunt	4.80	2,064.00	Final review of oral argument in prep for same (1.3); attend oral argument (3.3); call to W. Klein re argument (.2)
11/15/17	M. Hunt	4.00	860.00	Unproductive travel (4.0) (Billed ½ time)
11/21/17	S. Goldberg	0.20	75.00	Review and summarize order from Tenth Circuit
11/22/17	S. Goldberg	0.40	150.00	Correspondences with P. Barton re telephonic testimony at Rule 60 hearing
11/28/17	S. Goldberg	0.50	187.50	Conference with P. Hunt regarding Rule 60 hearing and supplemental briefing requested by Court
11/28/17	M. Hunt	3.90	1,677.00	Read pleadings in preparation of Rule 60 hearing (.4); attend hearing and post-hearing conference with S. Goldberg re research needed (3.5)

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Klein & Associates, PLLC  
 Client-Matter No.: 492728-00134  
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January 23, 2018  
 Page 4

11/29/17	M. Baker	1.10	346.50	Research regarding Rule 60 supplemental brief
11/29/17	M. Hunt	0.20	86.00	Review minute entry and email to W. Klein re summary of hearing and work needed (.2)
12/05/17	M. Baker	1.50	472.50	Research regarding Rule 60 supplemental brief (1.5)
12/05/17	M. Hunt	0.10	43.00	Correspondence regarding Rule 60 motion transcript (.1)
12/06/17	M. Baker	1.00	315.00	Draft analysis of intent issues for notice of appeal regarding Rule 60 supplemental brief (1.0)
12/12/17	S. Goldberg	0.30	112.50	Review supplemental briefing filed by Appellants
12/13/17	S. Goldberg	0.80	300.00	Review and summarize Appellants' Rule 60 supplemental brief and review cases cited in same
12/13/17	M. Hunt	0.10	43.00	Correspondence on Appellants' supplemental brief (.1)
12/14/17	S. Goldberg	0.20	75.00	Correspondence with W. Klein regarding Appellants' Rule 60 supplemental briefing
12/14/17	M. Hunt	0.10	43.00	Correspondence and conference with S. Goldberg re supplemental brief (.1)
12/18/17	M. Baker	4.50	1,417.50	Conference with S. Goldberg regarding Appellants' Rule 60 response brief (.3); review and analyze pleadings, case law and transcript for same (3.0); begin drafting response (1.2)
12/18/17	S. Goldberg	0.80	300.00	Review briefing, analysis research needed, and conference with M. Baker regarding same
12/19/17	M. Baker	4.50	1,417.50	Draft supplemental brief opposing motion for Rule 60 relief (4.5)
12/20/17	M. Baker	6.00	1,890.00	Draft and revise supplemental response in

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Klein & Associates, PLLC  
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January 23, 2018  
 Page 5

				opposition to rule 60 motion (6.0)
12/27/17	M. Baker	0.10	31.50	Correspondence regarding reply brief (.1)
12/28/17	M. Baker	3.30	519.75	Research for Rule 60 response brief (1.3); revise, finalize and file response in objection to Rule 60 motion (2.0) (Billed ½ time)
12/28/17	S. Goldberg	0.20	75.00	Correspondence with P. Hunt re notice of appeal issue (.1); correspondence with W. Klein re supplemental brief (.1)
12/28/17	M. Hunt	5.80	2,494.00	Review defendants' supplemental brief and analysis of same (.5); review Receivers' supplemental brief on Rule 60 motion and analysis of same (1.0); revise same, including reading cases and correspondence with M. Baker re additional research needed (3.9); final review of document and email to W. Klein (.4)

**Total Hours                      112.50**

**Total for Legal Fees                      \$38,810.98**

**Less Voluntary Reduction                      (\$4,679.02)**

**Total This Invoice                      \$38,810.98**

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# EXHIBIT C



SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Klein & Associates, PLLC  
724 Sheringham Ct.  
Farmington, UT 84025

January 23, 2018  
Invoice No. \*\*\*\*\*

Client-Matter No.: 492728-00013  
Costs

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**For Disbursements and Services Charges Rendered Through December 31, 2017**

**INVOICE TOTAL**

Total For Current Disbursements and Service Charges	\$1,412.85
Less Voluntary Reduction	(\$39.45)
<b>Total For Current Invoice</b>	<b>\$1,373.40</b>

For your convenience, please remit payment to the address below or we offer the option of remitting payment electronically by wire transfer. If you have any questions regarding this information, please contact the lawyer you are working with on this project or Dorsey's Accounts Receivable Department at 1-800-861-0760. Thank you.

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SALT LAKE CITY OFFICE  
801-933-7360

(Tax Identification No. 41-0223337)

STATEMENT OF ACCOUNT FOR PROFESSIONAL SERVICES

Klein & Associates, PLLC  
724 Sheringham Ct.  
Farmington, UT 84025

January 23, 2018  
Invoice No. \*\*\*\*\*

Client-Matter No: 492728-00013

Costs

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For Disbursements and Service Charges Rendered Through December 31, 2017

<b>Total for Legal Fees</b>	<b>\$0.00</b>
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Disbursements and Service Charges

Messenger Charges - Legal Messenger Inc.	8.00
Messenger Charges - Legal Messenger Inc.	8.00
Messenger Charges - Legal Messenger Inc.	8.00
Messenger Charges - Legal Messenger Inc.	8.00
Overnight Delivery Charges 788399584020 11/09/17 599799393 scompany = Dorsey & Whitney LLP shipper = Candace Sampson saddr2 = SALT LAKE CITY, UT 84111 rcompany = Court of Appeals recipient = Tenth Circuit raddr2 = DENVER, CO 80257	24.15
Postage Charges Postage -	7.71
Postage Charges Postage -	3.96
Public Transit/Taxi Charges Mary (Peggy) Hunt and S. Goldberg; Taxi to airport from Denver - attendance at ABI Appeal Hearing; 11/15/17 (not enough time for public)	38.41

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Klein & Associates, PLLC  
 Client-Matter No.: 492728-00013  
 Invoice No.: \*\*\*\*\*

January 23, 2018  
 Page 2

Public Transit/Taxi Charges Sarah Goldberg; Transportation from Denver airport; 11/14/17	9.00
Public Transit/Taxi Charges Mary (Peggy) Hunt; Train to hotel for attendance at ABI Appeal Hearing; 11/14/17	9.00
Business Meals Mary (Peggy) Hunt; Lunch at airport - attendance at ABI Appeal Hearing; 11/15/17 Mary (Peggy) Hunt	0.00
Business Meals Mary (Peggy) Hunt; Dinner - attendance at ABI Appeal Hearing; 11/14/17 Mary (Peggy) Hunt	40.00
Court Fees - Salt Lake County Recorder's Office - Recording fee satisfaction of judgment 12/06/17	12.00
Travel Expense Mary (Peggy) Hunt; Parking at airport - attendance at ABI Appeal Hearing; 11/15/17	13.00
Travel Expense Mary (Peggy) Hunt; Class Air Fare to Denver to attend 10th Circuit Appeal Hearing; 11/06/17	262.40
Travel Expense Sarah Goldberg; Class Airfare to Denver to attend hearing; 11/06/17	302.40
Travel Expense Sarah Goldberg; Parking at SLC Airport; 11/15/17	13.49
Travel Expense Mary (Peggy) Hunt; Std room at Renaissance Inn ABI Appeal Hearing; 11/15/17	605.88

**Total for Disbursements and Service Charges \$1,412.85**

**Less Voluntary Reduction (\$39.45)**

**Total This Invoice \$1,373.40**

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